NOTIFICATION.

No. J. 2097—Legis. 15-16-3, dated 13th December 1916.

In exercise of the powers conferred by Section 10 of the Enemy Trading Act, 1916 (X of 1916), as introduced into Mysore by Regulation VI of 1916, the Government of His Highness the Maharaja are pleased to make the following rules :—

Short title.

1. These rules may be called the Registration of Enemy Property Rules.

Definitions.

2. (1) In these rules, unless there is anything repugnant in the subject or context,—

(*a*) "Enemy" means any person, or company residing or carrying on business in the dominion of any State at war with His Majesty;

(*b*) "Enemy Property" means any property, movable or immovable, belonging to, or managed or held whether in trust or otherwise for or on behalf of an enemy, and includes the right to transfer that property;

(*c*) "Dividends, interest or share of profits" includes any of the following, namely :—

(*i*) Any dividends, bonus or interest in respect of any shares, stock, debentures, debenture stock or other obligations of any company.

(*ii*) Any interest in respect of any loan to a firm or person carrying on business for the purposes of that business, and any profits or share of profits of such a business.

(*iii*) Where a person is carrying on any business in Mysore on behalf of an enemy, any money which, had a state of war not existed, would have been transmissible by a person to the enemy by way of profits from that business.

(*iv*) Any money which, had a state of war not existed, would have been payable or paid in Mysore to enemies,

(1) in respect of interest on securities of or issued by or on behalf of the Government of His Highness the Maharaja or the Government of India or His Majesty's Government or the Government of any of His Majesty's dominions or any foreign Government or of or issued by or on behalf of any company, or

(2) by way of payment off of any securities which have become repayable on maturity or by being drawn for payment or otherwise, being such securities as aforesaid.

(*d*) "Custodian" means the Revenue Commissioner in Mysore.

(*e*) "Prescribed period" means three months from the date of this Notification.

(2) Words and expressions used in these rules shall, unless the contrary intention appears, have the same respective meanings as in the Enemy Trading Act, 1916, introduced into Mysore by Regulation VI of 1916.

Classes of returns specified.

3. There shall be six classes of returns of enemy property, namely,

(1) Returns showing particulars of dividends, interest, or share of profits due to enemies.

(2) Returns showing particulars of property of enemies [other than property included in (3) (4) and (6)].

(3) Returns showing particulars of shares, stock, debentures, debenture stock or other obligations or any share of profits or interest belonging to

or held whether in trust or otherwise for or on behalf of or by or due to enemies.

(4) Returns showing particulars of property held for safe custody on behalf of enemies.

(5) Returns showing particulars of income received from property already recorded with the Custodian in accordance with these rules and held for or on behalf of or in trust for enemies.

(6) Returns showing particulars of debts, bank deposits and bank balances due to or held for or on behalf of or in trust for enemies.

These returns shall respectively be in Form A, Form B, Form C, Form D, Form E and Form F of the forms given in the Schedule annexed to these rules.

Returns in Form A.

4. Every person, or company residing or carrying on business in Mysore by whom or which any money, if a state of war had not existed, would have been payable or paid to or for the benefit of an enemy by way of dividends, interest or share of profits shall, within the prescribed period, or if such money becomes payable after the expiry of that period, then within one month after it becomes payable, communicate to the Custodian full particulars of such money in Form A.

Returns in Forms B. and D.

5. Save as otherwise provided in these rules, every person or company residing or carrying on business in Mysore, who or which has in his or its possession or control any enemy property shall, within the prescribed period, or if the property comes into his or its possession or control after the expiry of that period, then within one month after the time when it comes thereinto, communicate to the Custodian full particulars of such property (*i*) in Form D in the case of property held for safe custody, and (*ii*) in Form B in the case of property held otherwise.

Returns in Form F.

6. The provisions of Rule 5 shall also apply to balances and deposits standing to the credit of enemies at any bank, and to debts which are due or which, had a state of war not existed, would have been due to enemies, and such bank or debtor shall be bound to make the communication prescribed by that rule, save that particulars of such balances, deposits or debts shall be communicated in Form F.

Returns in Form C.

7. Every company incorporated in Mysore and every company which though not incorporated in Mysore has a share transfer or share registration office in Mysore shall, within the prescribed period, communicate to the Custodian in Form C full particulars of all shares, stock, debentures, debenture stock, or other obligations of the company which are enemy property, and the partners or partner or manager of every firm, carrying on business in Mysore one or more partners of which on the commencement of the war became enemies or to which money had been lent for the purposes of the business of the firm by a person who so became an enemy, shall, within the prescribed period, communicate to the Custodian in Form C full particulars as to any share of profits and interest due to such enemies or enemy.

Returns in Form E.

8. Where a return of any enemy property has been made to the Custodian in Form B or Form D, particulars of any income derived from such property during each quarter after the expiry of the prescribed period shall be communicated to the Custodian in Form E within one month of the expiry of that quarter; and if no income has been so derived since the date of the last return, the fact shall be reported to the Custodian in the same Form within the period aforesaid.

Changes of lien on property to be reported.

9. Where a return of any enemy property has been made to the Custodian in Form B, any change in respect of any lien on the property claimed by any person making the return shall also be reported to that officer in the same Form within one month after the change has occurred or has been effected.

Responsibility for making returns on behalf of companies or firms.

10. Every director, manager, secretary or officer of a company, and every partner of a firm to which the provisions of these rules apply shall be responsible for communicating to the Custodian the particulars prescribed.

Explanation.—In the case of payments specified in Rule 2 (1) (*c*) (*iv*) (1), the duty of making the prescribed return shall rest with the person, firm or company through whom the payments in Mysore are made.

Registers of returns open to public inspection.

11. The Custodian shall record in a register or registers all property, returns whereof have been made to him under the foregoing rules, and such register or registers may be inspected by any person who, in the opinion of the Custodian, is interested as a creditor or otherwise.

Penalty for infringement of the rules.

12. Any person, who, under these rules is bound to perform any act and who fails to perform such act within such time as may be specified in the rules, shall, in the absence of reasonable excuse the burden of proving which shall lie upon such person, be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or with both.

By Order,
D. M. NARASINGA RAO,
Secretary to Government,
General Department.

SCHEDULE.

[*Rule 3.*]

FORM A. Ref. No. A.____

[*Rule 4.*]

From (*Name*)_____

To

(*Address*)_____

The Custodian of Enemy Property,

_____

_____

(*Date*)_____

Return showing particulars of dividends, interest, or share of profits due to enemies.

[*N.B.*—For the purpose of this return "enemy" means any person or company residing or carrying on business in the dominion of any State at war with His Majesty.]

Full name of enemy to whom due. (Surname first.)	Full address.	Description of Dividends, Interest, or Share of Profits.	Period in respect of which Dividends, Interest, or Share of Profits are payable.	Amount.		
				£.	s.	d.